XIV of 1882. Civil Procedure[1] for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters, namely,—

(*a*) sales in execution of decrees,

(*b*) arrest in execution of decrees for money,

(*c*) execution of decrees by imprisonment,

(*d*) claims to attached property, and

(*e*) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution XIV of 1882. according to the provisions of the said Code,[1] sections 223 and 224.

(*4*) The Local Government may direct, with respect to any specified area, that the tax chargeable under this Act shall be recovered therein with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.[2]

(*5*) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable.

CHAPTER VI.

SUPPLEMENTAL PROVISIONS.

Composition.

Agreements for composition.

31. (*1*) If a company or person desires to compound for

[1] For Act XIV of 1882, *see* the revised edition, as modified up to 1st December, 1899, published by the Legislative Department.

[2] For rules by the Government of Bombay as to the mode of recovering the tax on vehicles and animals plying for hire in Bombay, *see* Bombay List of Local Rules and Orders, Ed. 1896, Vol. I, p. 456.

for the tax assessable under Part II or Part IV, as the case may be, the Collector may, subject to such rules as may be prescribed in this behalf, agree with the company or person for a composition for the tax on such terms and for such period as he thinks fit.

(*2*) The agreement shall provide for the payment in each year of the period comprised in the agreement of the amount of the composition; and that amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II or Part IV, as the case may be.

Receipts.

Receipts and their contents.

32. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying—

(*a*) the date of the payment or recovery of the money;

(*b*) the amount paid or recovered;

(*c*) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;

(*d*) the year or part of the year for which the tax was payable;

(*e*) the place or places, district or districts, where the income accrues; and

(*f*) such other particulars, if any, as may be prescribed.

Amendment of Assessment.

Amendment of assessment.

33. If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment

assessment was made, then the company or person or its or his representative in interest may apply to the Collector during or within three months after the end of the year, and the Collector, on proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

Failure to make payments or deliver returns or statements.

34. (*1*) If a person fails—

(*a*) to deduct and pay any tax as required by section 8, sub-section (*1*), or section 13, sub-section (*1*), or

(*b*) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 10 or section 11, or

(*c*) to produce, or cause to be produced, on or before the date mentioned in a notice under section 12, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(*2*) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

False statement in declaration.

35. If a person makes a statement in a declaration mentioned in section 18, sub-section (*2*), which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.[1]

XLV of 1860.

Prosecution to be at instance of Collector.

36. A person shall not be proceeded against for an offence under section 34 or section 35, except at the instance of the Collector.

37. Any

[1] *See* now the revised edition of the Code as modified up to 1st April, 1903.

Sections 193 and 228 of Penal Code to apply to proceedings.

37. Any proceeding under section 12 or Chapter IV of this Act shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code.[1]

Power to make Rules.

Power to make rules.

[2]**38.** (*1*) The Governor General in Council may make rules consistent with this Act for ascertaining and determining income liable to assessment, for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessments under Part IV, and, generally, for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules[3] so far as regards the territories subject to that Government.

(*2*) In making a rule for preventing the disclosure of any particulars referred to in sub-section (*1*), the Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code.[1] XLV of 1860.

(*3*) But a person committing any such offence shall

[1] *See* now the revised edition of the Code as modified up to 1st April, 1903.

[2] As to exemption from liability to assessment, *see* notification referred to in footnote to s. 6, *supra*.

[3] For rules in force in—

(*1*) Ajmer-Merwara, *see* Ajmer-Merwara Lists of Local Rules and Orders, Ed. 1902, p. 127;

(*2*) Assam, *see* Assam Manual of Local Rules and Orders, Ed. 1893, p. 231;

(*3*) Bengal, *see* Bengal List of Local Rules and Orders, Ed. 1903, p. 103;

(*4*) Bombay, *see* Bombay List of Local Rules and Orders, Ed. 1896, Vol. I, p. 456;

(*5*) Central Provinces, *see* Central Provinces List of Local Rules and Orders, Ed. 1896, p. 50;

(*6*) Madras, *see* Madras List of Local Rules and Orders, Ed. 1897, Vol. I, p. 216;

(*7*) Punjab, *see* Punjab List of Local Rules and Orders, Ed. 1902, p. 146;

(*8*) United Provinces of Agra and Oudh, *see* N.-W. P. List of Local Rules and Orders, Ed. 1893, p. 120.

shall not be liable to be prosecuted therefor without the previous sanction of the Local Government.

(*4*) Rules made under this section shall be published in the official Gazette.

Miscellaneous.

Bar of suits in Civil Court.

39. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

Exercise of powers of Collector and Commissioner.

40. All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.[1]

Obligation to furnish information respecting lodgers and employés.

41. An officer or person exercising all or any of the powers of a Collector under this Act may, by notice, require any person to furnish a list, in the prescribed form, containing, to the best of his belief,—

(*a*) the name of every inmate or lodger resident in any house used by him as a dwelling-house or let by him in lodgings;

(*b*) the name of every other person receiving salary or emoluments amounting to [eighty-three

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[1] For notifications under this section for—

(*1*) Assam, *see* Assam Manual of Local Rules and Orders, Ed. 1893, p. 231;

(*2*) Ajmer-Merwara, *see* Gazette of India, 1902, Pt. II, p. 1031, and Ajmer List of Local Rules and Orders, Ed. 1902, p. 10;

(*3*) Bombay, *see* Bombay Government Gazette, 1902, Pt. I, p. 2009;

(*4*) Burma, *see* Income-tax Pamphlet, Ed. 1891, and Burma Gazette, 1902, Pt. I, p. 688;

(*5*) Central Provinces, *see* Central Provinces List of Local Rules and Orders, Ed. 1896, pp. 50 and 51;

(*6*) Madras, *see* Madras List of Local Rules and Orders, Ed. 1897, Vol. I, p. 217;

(*7*) United Provinces of Agra and Oudh, *see* N.-W. P. and Oudh List of Local Rules and Orders, Ed. 1893, p. 120.

For notifications investing Political Officers with powers in respect of persons residing out of British India, *see* Gazette of India, 1887, Pt. I, p. 465.

three rupees five annas and four pies][1] per mensem, or [one thousand][1] rupees per annum, or upwards, employed in his service, whether resident in any such house as aforesaid or not; and

(*c*) the place of residence of such of those persons as are not resident in any such house, and of any inmate or lodger in any such house who has a place of residence elsewhere at which he is liable under this Act to be assessed and who desires to be assessed at that place.

Trustees and agents to furnish information as to beneficiaries and principals.

42. An officer or person exercising all or any of the powers aforesaid may, by notice, require any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent to deliver or cause to be delivered a statement of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

Trustees, etc., to furnish information as to income.

43. An officer or person exercising all or any of the said powers may, by notice, require a trustee, guardian, curator, committee or agent, or a receiver or manager appointed by any Court in India, or a Court of Wards, Administrator General or Official Trustee, to furnish such returns of income liable to assessment under Part IV as may be prescribed.

Obligation to furnish other information.

44. An officer or person exercising all or any of the said powers may, at the instance of any person respecting whose assessment or the amount thereof any doubt exists, require any person to furnish such information as he deems to be necessary for the purpose of ascertaining facts relevant to the assessment or its amount.

Sections 176 and 177 of Penal Code to apply to requisitions for information.

45. A person required to furnish any information under section 41, section 42, section 43 or section 44 shall be legally bound to furnish the same in such manner

[1] These words were substituted for "forty-one rupees, ten annas and eight pies" and "five hundred" respectively by the Income-tax (Amendment) Act, 1903 (XI of 1903), s. 2 (*2*).

manner and within such time as may be specified in the requisition for the information.

Service of notices.

46. (*1*) A notice under this Act may be served on the person therein named either by a prepaid letter addressed to the person and registered under Part III of the Indian Post Office Act, 1866,[1] or by the delivery or tender to him of a copy of the notice.

XIV of 1866.

(*2*) If a notice is served by registered letter, it shall be presumed to have been served at the time when the letter would be delivered in the ordinary course of post, and proof that the letter was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly served at that time.

(*3*) If the notice is to be served otherwise than by registered letter, the service shall, whenever it may be practicable, be on the person named in the notice, or, in the case of a firm, on some member thereof, or, in the case of a Hindu undivided family, on the manager of the joint estate of the family.

(*4*) But when the person, member or manager cannot be found, the service may be made on any adult male member of his family residing with him; and, if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person, firm or family therein named ordinarily resides or carries on business.

Power to declare principal place of business or residence.

47. (*1*) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business.

(*2*) When a company or firm has several places of business in the territories subject to a single Local Government, that Government may declare which of them

[1] *See* now the Indian Post Office Act, 1898 (VI of 1898), General Acts, Vol. VI.

them shall, for the purposes of this Act, be deemed to be the principal place of business.

(*3*) When a person has several places of residence in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(*4*) When a person has several places of residence in the territories subject to a single Local Government, that Government may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(*5*) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government,[1] as the case may be, appoints in this behalf.

Saving in favour of payers of capitation taxes.

48. Where a person is in respect of any period liable to the tax under this Act, he shall not in respect of that period be assessed * * * *[2] to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma[3] under the Burma Land and Revenue Act, 1876.[4] II of 1876.

Indemnity.

49. Every person deducting, retaining or paying any tax in pursuance of this Act or of any arrangement under section 9, sub-section (*2*), in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof.

Powers exerciseable from time to time.

50. All powers conferred by, or conferrable under, this Act may be exercised from time to time as occasion requires.

THE FIRST SCHEDULE.

[1] For notification issued by the Government of Bombay under section 47, *see* Bombay List of Local Rules and Orders, Ed. 1896, Vol. I, p. 464.

For notification by the Government of Burma delegating to the Financial Commissioner the powers conferred on the Local Government by sub-sections (*2*) and (*4*), *see* Burma Gazette, 1883, Pt. I, p. 259.

[2] The words "to the pandhari-tax levied in the Central Provinces under Act XIV of 1867 or" were repealed by Act VI of 1902.

[3] This reference to British Burma should now be read as referring to Lower Burma,—*see* the Burma Laws Act, 1898 (XIII of 1898), s. 7, Burma Code, p. 260.

[4] Burma Code, p. 9.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(See section 2.)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878 .	The Northern India License Act, 1878 .	So much as has not been repealed.
Act No. VI of 1880 .	The Indian License Acts Amendment Act, 1880.	The whole.

ACTS OF THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878 .	The Madras License Act, 1878 . .	So much as has not been repealed.
Act No. III of 1880 .	An Act to amend Madras Act III of 1878, as amended by Act VI of 1880.	The whole.

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878 .	The Bombay License Act, 1878 . .	So much as has not been repealed.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1880 .	The Bengal License Act, 1880 .	The whole.

THE SECOND SCHEDULE.

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(*See section 4.*)

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.
PART I.	
SALARIES AND PENSIONS.	
1. Any salary, annuity, pension or gratuity paid in British India to or on behalf of any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person. 2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.	(*a*) If the income amounts to Rs. 2,000 per annum or Rs. 166-10-8 per mensem, or upwards—five pies in the rupee. (*b*) If the income is less than Rs. 2,000 per annum or Rs. 166-10-8 per mensem—four pies in the rupee.
PART II.	
PROFITS OF COMPANIES.	
Profits of a company	Five pies in the rupee on the whole of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the nett profits so made during the year ending on the said thirty-first day of March.

PART III.

THE SECOND SCHEDULE—*continued.*

First Column.	Second Column.
Source of Income.	Rate of Tax.
PART III.	
Interest on Securities.	
Interest becoming due on or after the first day of April, 1886, and payable in British India, on— (*a*) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or (*b*) [*Repealed by Act XII of 1891.*] (*c*) debentures or other securities for money issued by or on behalf of a local authority or company.	Five pies in the rupee on such interest, unless the owner of the security produces a certificate signed by the Collector that his annual income from all sources is less than Rs. [1,000][1], in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pies in the rupee.
PART IV.	
Other Sources of Income.	
Any source of income not included in Part I, Part II or Part III of this schedule.	[2][(*a*) If the annual income is assessed at— not less than Rs. 1,000 but less than Rs. 1,250 the tax shall be Rs. 20 " " " 1,250 " " 1,500 " " 28 " " " 1,500 " " 1,750 " " 35 " " " 1,750 " " 2,000 " " 42] (*b*) If the annual income is assessed at Rs. 2,000 or upwards—five pies in the rupee on the income.

THE THIRD SCHEDULE.

[1] Substituted for "500" by the Income-tax (Amendment) Act, 1903 (XI of 1903), s. 2 (3).
[2] Sub-head (*a*) was substituted by the Income-tax (Amendment) Act, 1903 (II of 1903), s. 2 (4).

THE THIRD SCHEDULE.

FORM OF PETITION.

(*See section 25.*)

TO THE COLLECTOR OF

The day of 188

The petition of *A. B.* of

SHEWETH as follows—

1.—Under Act No. II of 1886, your petitioner has been assessed in the sum of
rupees for the year commencing the first day of April, 188 .

2.—Your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits, and the place or places at which such income or profits accrue or arise*] for the year ending the day of last were rupees [as will appear from the documents of which a list is presented herewith*].

3.—Such income and profits actually accrued and arose during a period of months and days [*here state the exact number of months and days on which the income and profits accrued and arose*].

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly [*or* that he may be declared not to be chargeable under the said Act].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

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* *These words are to be inserted if the petitioner relies on documents. The list, if the petitioner so wishes, may be presented in a sealed envelope.*

Government of India Central Printing Office.—No. 53 L. D.—25-5-1908.—5,5000.—. P. M. M.